

COMMONWEALTH OF MASSACHUSETTS
LEXINGTON

APPLICATION FOR ABATEMENT OF FY2016 PROPERTY TAX

☐ REAL ESTATE

☐ PERSONAL PROPERTY (BUSINESS)

General Laws Chapter 59, Section 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, Section 60)

Return to: Board of Assessors

Must be filed with assessors no later than due date of first actual (**not** preliminary tax payment for fiscal year.

INSTRUCTIONS: Complete **BOTH** sides of application. Please print or type.

A. TAXPAYER INFORMATION:

Name(s) of Assessed Owner: _____

Name(s) and Status of Applicant (if other than Assessed Owner): _____

☐ Subsequent Owner (Acquired Title After Jan. 1 on _____, 2015) ☐ Administrator/Executor ☐ Mortgagee ☐ Lessee

☐ Other: Specify _____

Mailing Address _____

Telephone No. () _____

No. Street

City / Town

Zip Code

Amounts & Dates of Tax Payments: _____

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax Bill No: _____ Assessed Valuation: \$ _____

Location: _____

No. Street

DESCRIPTION:

Real Estate: Map/Parcel _____ Land Area _____ Class _____

Personal Property: Bill/Account # _____ Class _____

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies
Continue explanation on attachment if necessary.

Overvaluation ☐ Incorrect Usage ☐ Classification Disproportionate Assessment ☐ Other: Specify: _____

Applicant's Opinion of Value \$ _____ Class _____

Explanation _____

D. SIGNATURES.

Subscribed this _____ day of _____ 2016 under penalties of perjury.

Signature of Applicant _____

If not an individual, signature of authorized officer _____ Title _____

Print Name

Address

Telephone

If signed by agent, attach copy of written authorization of behalf of taxpayer.

THE FILING OF THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR TAX. TO AVOID LOSS OF APPEAL RIGHTS OR ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

FY2016

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT

An abatement is a reduction in the tax assessed on your property for the fiscal year. TO DISPUTE YOUR VALUATION OR ASSESSMENT OR TO CORRECT ANY OTHER BILLING PROBLEM OR ERROR THAT CAUSED YOUR TAX BILL TO BE HIGHER THAN IT SHOULD BE, YOU MUST APPLY FOR AN ABATEMENT.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1, 2015 for any reason including clerical and data processing errors or assessment of property that is non-existent or not taxable to you); 2) disproportionately assessed in comparison with other properties; 3) classified incorrectly as a residential, open space, commercial or industrial real property, or; 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION

You may file an application if you are: 1) the assessed or subsequent (acquiring title after January 1 owner of the property; 2) the owner's administrator or executor; 3) a tenant paying rent who is obligated to pay more than one-half of the tax; 4) a person owning or having an interest in or possession of the property, or; 5) a mortgagee if the assessed owner has not applied. In some cases, you must pay all or a portion of the tax before you can file for an abatement.

WHEN AND WHERE APPLICATION MUST BE FILED

Your application must be filed with the Board of Assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised, or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.

PAYMENT OF TAX

Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and to collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund.

ASSESSORS' DISPOSITION

Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and to permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original (or extended) period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL

You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch. 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	_____
Date sent _____	DENIED <input type="checkbox"/>	Abated value	_____
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	_____
On-site inspection		Assessed tax	_____
Date _____		Abated tax	_____
By _____	Date voted/Deemed Denied	Adjusted tax	_____
		BOARD OF ASSESSORS	
	Certificate No. _____		
	Date Cert./Notice Sent _____		
Data changed _____	Appeal _____		
	Date filed _____		
Valuation _____	Decision _____		
	Settlement _____		
FY2016		Date:	_____